

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF NORTH CAROLINA
WESTERN DIVISION
No. 5:23-CV-567-D

TONYA JOYNER SCOTT,

Plaintiff,

v.

UNITED STATES OF AMERICA, et al.,

Defendants.

ORDER

On October 10, 2023, Tonya Joyner Scott (“Scott” or “plaintiff”) filed an action against the United States, the Internal Revenue Service (“IRS”), IRS agents, and Deputy Assistant Attorney General David Hubbert (collectively “defendants”) [D.E. 1]. The complaint is barely comprehensible. See id. Scott contests defendants’ jurisdiction to collect taxes and contends that (1) the IRS is not part of the United States Department of the Treasury, (2) the Internal Revenue Code is not law, (3) she is not a taxpayer, and (4) she is a non-taxpayer. See id. at 1–11. Joyner seeks (1) various documents from the IRS, (2) to have a Court of International Trade judge preside in her case, and (3) a judgment declaring void the IRS’s intent to levy concerning her unpaid \$74,723.22 tax bill from 2017 and her unpaid \$34,574.00 tax bill from 2019. See id. at 12–18; [D.E. 1-3] 2–3.

On December 29, 2023, defendants moved to dismiss the complaint based on lack of subject-matter jurisdiction due to sovereign immunity. See [D.E. 8]; [D.E. 8-1] 1–3; Fed. R. Civ. P. 12(b)(1). Alternatively, defendants contend that Joyner has failed to state a claim upon which relief can be granted. See [D.E. 8-1] 3–4; Fed. R. Civ. P. 12(b)(6).

On December 29, 2023, the court notified Joyner about defendants’ motion and her deadline to respond. See [D.E. 9]; Roseboro v. Garrison, 528 F.2d 309, 310 (4th Cir. 1975) (per curiam).

Joyner did not respond.

For the reasons stated in defendants' memorandum of law [D.E. 8-1], the court GRANTS defendants' motion to dismiss [D.E. 8] and DISMISSES WITHOUT PREJUDICE plaintiff's complaint.

SO ORDERED. This 9 day of February, 2024.



JAMES C. DEVER III
United States District Judge